WASHINGTON STATE DEPARTMENT OF REVENUE

LOCAL SALES TAX CHANGE

Lincoln County Emergency Communication Tax Effective April 1, 2006

Effective April 1, 2006, sales and use tax within all of Lincoln County will increase one-tenth of one percent (.001). The tax will be used for emergency communication systems and facilities.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the county. Persons or businesses within Lincoln County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

The new rates of sales tax are:

LOCATION	LOCATION CODE NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE
Unincorporated Areas	2200	.012	.065	.077
Almira	2201	.012	.065	.077
Creston	2202	.012	.065	.077
Davenport	2203	.012	.065	.077
Harrington	2204	.012	.065	.077
Odessa	2205	.012	.065	.077
Reardan	2206	.012	.065	.077
Sprague	2207	.012	.065	.077
Wilbur	2208	.012	.065	.077

To determine the proper rate of local sales tax you may access the Geographic Information System (GIS) located at http://dor.wa.gov. On the home page, click on the GIS icon and select <u>Sales Tax Rates</u>.

This notice is being sent to businesses that have reported local sales or use tax to any of the above location codes within the last year.

If you have questions, or if additional Sales Tax Collection Schedules are needed, please go to our web site at http://dor.wa.gov or call the Department of Revenue at 1-800-647-7706.

State of Washington Taxpayer Account Administration PO Box 47476 Olympia WA 98504-7476